

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark Berlin
DOCKET NO.: 04-25630.001-R-1
PARCEL NO.: 05-21-119-016-0000

The parties of record before the Property Tax Appeal Board are Mark Berlin, the appellant, by attorney Joanne P. Elliott of Elliott & Associates in Des Plaines, and the Cook County Board of Review.

The subject property consists of a 102-year-old, two-story, single-family dwelling of frame construction containing 3,028 square feet of living area and located in New Trier Township, Cook County. Features of the home include three and one-half bathrooms, a full-finished basement and two fireplaces.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellant also submitted a two-page brief, photographs of the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the five suggested comparables range in lot size from 3,800 to 30,336 square feet and have the same neighborhood code as the subject. The improvements consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction that range in age from 73 to 115 years and in improvement size from 2,945 to 3,376 square feet of living area. The comparables contain two, two and one-half or three and one-half bathrooms, a full-finished or unfinished basement, a one-car or multi-car garage and fireplaces. The improvement assessments range from \$23.09 to \$23.82 per square foot of living area. Based on the evidence

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 27,818
IMPR.: \$ 132,182
TOTAL: \$ 160,000

Subject only to the State multiplier as applicable.

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submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$181,198. The subject's improvement assessment is \$153,380 or \$50.65 per square foot of living area. In support of the assessment, the board of review submitted a property characteristic printout and descriptive data on one property with the same neighborhood code as the subject. The suggested comparable is improved with a two-story, 4,558 square foot, 67-year-old, single-family dwelling of masonry construction situated on a 28,462 square foot parcel. The comparable contains two and one-half bathrooms, two fireplaces, a two-car attached garage and a partial-unfinished basement. The improvement assessment is \$240,244 or \$52.70 per square foot of living area. The board of review's evidence disclosed the subject sold in December 2004 for a price of \$2,100,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

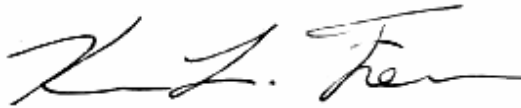
The appellant submitted five properties suggested as comparable to the subject to corroborate his equity argument. The Property Tax Appeal Board finds these properties similar to the subject in improvement size, design, age and amenities. However, three of the comparables have significantly smaller lot sizes and two of the comparables have much larger lot sizes indicating a different development or subdivision. The appellant's comparables have improvement assessments ranging from \$23.09 to \$23.82 per square foot of living area. The subject's per square foot improvement assessment of \$50.65 falls above the range established by these properties. The board's one comparable is accorded less weight because it is significantly larger in size of living area as well as lot size as compared to the subject. After considering adjustments for location, and the differences in the appellant's suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by somewhat similar properties contained in the record.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.